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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

UNITED STATES OF AMERICA, ET AL.,)  
Petitioners, )  
v. )  
LARELL H. BALDWIN, )  
Respondent. )  
\_\_\_\_\_ )

Case No.: C 08-04021 PVT

**ORDER RE INTERNAL REVENUE  
SERVICE SUMMONS**

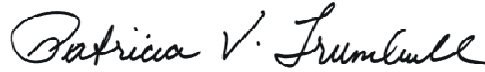
17       Petitioners United States of America and Michael Parisi have sought to enforce a summons  
18 served on respondent Larell H. Baldwin by the Internal Revenue Service of the United States  
19 Department of the Treasury. On April 29, 2008, revenue agent Parisi served a summons seeking  
20 documents related to an investigation of potential federal tax liabilities for tax years 2000 to 2004.  
21 The summons requested that Mr. Baldwin appear on June 4, 2008 at IRS offices. Mr. Baldwin  
22 failed to appear. Thereafter, Mr. Baldwin again failed to appear as requested in a letter sent by the  
23 revenue agent.

24       On August 22, 2008, the court issued an amended order to show cause which ordered  
25 respondent to appear for a scheduled hearing to be held on November 18, 2008. On September 30,  
26 2008, respondent filed a response. In sum, Mr. Baldwin states that certain medical limitations have  
27 impacted his ability to respond to the summons and that he has made efforts to contact the revenue  
28 agent.

1 On November 18, 2008, Assistant United States Attorney David Denier appeared and  
2 informed the court that Mr. Baldwin had agreed to meet with the revenue agent on December 3,  
3 2008 at 11AM. Accordingly, it is hereby ordered that the hearing is continued until December 9,  
4 2008 at 10AM.<sup>1</sup> In the event, Mr. Baldwin cooperates with the revenue agent, petitioners may elect  
5 to take the hearing off-calendar and dismiss the above-captioned matter.

6 IT IS SO ORDERED.

7 Dated: November 19, 2008



8  
9 PATRICIA V. TRUMBULL  
United States Magistrate Judge

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<sup>1</sup>

The holding of this court is limited to the facts and particular circumstances underlying the present motion.

1 A copy of the order was mailed on November 19, 2008 to the following:

2 Larell H. Baldwin  
250A Tabor Drive  
3 Scotts Valley, California 95066-2847

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6 EHP  
Chambers of US Magistrate Judge  
Patricia V. Trumbull  
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